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*INDIVIDUAL MICROENTREPRENEUR (MEI) AND THEIR TAX, FISCAL AND  
ACCESSORY OBLIGATIONS<sup>1</sup>*

**MICROEMPREENDEDOR INDIVIDUAL (MEI) E SUAS OBRIGAÇÕES  
TRIBUTÁRIAS, FISCAIS E ACESSÓRIAS**

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**ABSTRACT**

The Individual Microentrepreneur (MEI) is a legal entity in Brazil that allows paid activities performed by self-employed workers to become legalized. In this process, it is necessary to mention that there are advantages mainly in terms of social and social security rights, as well as legal obligations that must be met. In view of this, this paper seeks to present some of these advantages and, more specifically, to focus on the main tax, fiscal and accessory obligations that the MEI tends to comply with under current legislation. To this end, the introduction of the study is presented, highlighting specific issues for its development, followed by comments pertinent to the MEI. This is an exploratory research, being operationalized through a bibliographic study. Among the results, this text exposes the legal obligations pertinent to the MEI, as well as the difficulties that these entrepreneurs have in meeting them.

**Keywords:** Individual Microentrepreneur (MEI); Simples Nacional; Tax, fiscal and accessory obligations.

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## RESUMO

O Microempreendedor Individual (MEI) é uma figura jurídica no Brasil, que permite que as atividades remuneradas desempenhadas por trabalhadores autônomos se tornem legalizadas. Nesse processo faz necessário mencionar que há vantagens principalmente no que reporta a direitos sociais e previdenciários bem como obrigações legais as quais devem ser atendidas. Deste disso, este trabalho busca apresentar algumas dessas vantagens e, mais especificamente focar nas principais obrigações tributárias, fiscais e acessórias às quais o MEI tende a cumprir perante a legislação vigente. Para tanto, apresenta-se a introdução do estudo destacando questões pontuais para o seu desenvolvimento, em seguida destacam-se os comentários pertinentes ao MEI. Trata-se de uma pesquisa do tipo exploratória, sendo operacionalizada por meio de um estudo bibliográfico. Dentre os resultados, este texto expõe as obrigações legais pertinentes ao MEI, bem como dificuldades por parte desses empreendedores em atendê-las.

**Palavras chaves:** microempreendedor individual (MEI), simples nacional, obrigações tributárias, fiscais e acessórias.

## INTRODUCTION

The labor market in Brazil is characterized by significant rates of people working informally (ANSILIERO; COSTANZI; CIFUENTES, 2024). Among the initiatives aimed at improving or even changing this scenario is the creation of the figure of the Individual Microentrepreneur – MEI (BUTIGNON, 2021; WELLE, 2022; ANSILIERO; COSTANZI; CIFUENTES, 2024). According to Oliveira and Forte (2014) and Campanha (2017), the MEI emerged in the country as an alternative for the formalization of individual entrepreneurs, encouraging them to legalize their businesses and promoting economic inclusion.

Ansiliero, Costanzi, and Cifuentes (2024, p. 6) explain that the MEI tax regime program was created in order to "encourage the formalization of microenterprises; favor the social security inclusion of self-employed individuals with limited contributory capacity; and enhance social inclusion".

For Butignon (2021), Oliveira and Bernardelli (2022), Welle (2022), and Ansiliero, Costanzi, and Cifuentes (2024), the government's actions aimed at this



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initiative have shown positive impacts on the labor market, with the number of people becoming individual microentrepreneurs increasing each year. According to data from Empresa & Negócios (2024), in February 2024 the number of active CNPJ in Brazil corresponding to the MEI was 21,510,766, which according to Welle (2022, p. 18) "comprises a very heterogeneous group of workers, with quite distinct occupations, a large range of income, and composition from various educational strata."

Of this total, 15,532,584 are registered as SIMEI, according to the monthly/daily report on the Federal Revenue website (2024), that is, 73.60% of the total formal companies in the country. Of these 15 million, 216,379 are MEIs registered in the state of Mato Grosso do Sul/MS, as shown in Chart 1.

**Chart 1:** Number of MEI by states

States	Total	States	Total
Acre	27.586	Paraíba	205.717
Alagoas	151.404	Pernambuco	473.173
Amazonas	159.217	Piauí	119.692
Amapá	27.027	Paraná	1.006.660
Bahia	807.301	Rio de Janeiro	1.702.957
Ceará	456.240	Rio Grande do Norte	185.817
Distrito Federal	258.435	Rondônia	95.264
Espírito Santo	384.219	Roraima	27.240
Goiás	561.037	Rio Grande do Sul	946.709
Maranhão	185.193	Santa Catarina	731.984
Minas Gerais	1.702.718	Sergipe	101.703
Mato Grosso do Sul	216.379	São Paulo	4.291.383
Mato Grosso	279.274	Tocantins	97.924
Pará	330.331	TOTAL	15.532.584

**Source:** Brasil (2024).

The process of formalizing businesses and the option to be an individual MEI occur according to Complementary Law (LC) No. 123/2006 (art. 18-E, included by LC No. 147/2014), highlighting the fact that "membership and official registration are simplified and free of charge, in addition to there being facilities for other bureaucratic procedures. Legalized individual entrepreneurs benefit from a reduced tax burden and subsidized social security rate" (ANSILIERO;



COSTANZI; CIFUENTES, 2024, p. 6). This certainly contributes to the significant number of formalized and opened businesses using this tax regime.

Although these facilities exist, it is necessary for entrepreneurs to pay attention to the fiscal and tax rules and obligations they must comply with, which according to the Brazilian Support Service for Micro and Small Enterprises (SEBRAE, 2004), Oliveira (2013), and Ely, Uhr, and Uhr (2019), has become one of the great challenges they must overcome, along with a feeling of lack of information and constant doubts in managing their businesses.

In view of the above, this work presents the main tax obligations that the individual microentrepreneur tends to pay attention to before public bodies, as the lack of interaction on tax matters, whether due to insufficient guidance or training, may lead to misunderstandings, resulting in the omission of mandatory procedures, causing penalties and losses due to specific legislation in connection with public bodies.

## **INDIVIDUAL MICROENTREPRENEUR**

The Individual Microentrepreneur (MEI) is a legal entity working as a small business owner, who upon formalization will gain a series of benefits. To formalize as MEI, certain requirements must be met, including: having business revenue up to R\$ 81,000 per year or an average of R\$ 6,750 per month, not being a partner or owner in another company, and hiring a maximum of one (01) employee who receives a minimum wage (BUTIGNON; 2021; EMPRESAS & NEGÓCIOS, 2024).

The Individual Microentrepreneur (MEI) was created in 2006 by Complementary Law (LC) No. 123/2006, known as the "General Law for Micro and Small Enterprises" and also called the "National Statute of Micro and Small Enterprises" (BUTIGNON; 2021; SEBRAE, 2024).



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This business model was created with the intention of taking many categories of self-employed professionals out of informality who did not have access to various benefits, especially social security, due to the high costs they would have to bear when registering as individual contributors with the INSS and paying Autonomous Permits in the Municipality (ELY; UHR; UHR 2019; BUTIGNON; 2021; SEBRAE, 2024).

According to art.18-A of Complementary Law (LC) No. 123, of December 14, 2006, the Individual Microentrepreneur (MEI) may opt for the collection of taxes and contributions covered by the Simples Nacional in fixed monthly amounts, regardless of the gross revenue earned in the month. Paragraph 1 of this law considers as MEI those who earned gross revenue in the previous calendar year of up to R\$ 81,000, are Simples Nacional optants, and are individual entrepreneurs (BRAZIL, 2024).

In Art. 7, of Complementary Law (LC) 123/06 and updated by Complementary Law (LC) 128/08, sole paragraph, the municipality may grant a Provisional Operating Permit to the Individual Microentrepreneur (MEI) if installed in an area or building lacking real estate and land regulation, including occupancy permits; or when the business is run from the entrepreneur's own residence, provided the activity does not generate large circulation of people. Upon opting for such classification, the MEI receives a registration number in the National Register of Legal Entities (CNPJ), and due to this registration, the MEI cannot hold another registration except if requested to be cancelled (BRAZIL, 2024).

The legal rules and limits address the maximum gross revenue, as mentioned earlier, set at R\$ 81,000, but exceeding this limit, even unknowingly, has implications for the microentrepreneur. Complementary Law (LC) 128/08, in art. 18-A, paragraph 7, item II, mandates that when the MEI exceeds this gross revenue limit within the calendar year, they must notify by the last business day of the following month of the excess. The same article, in items II to IV,



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establishes criteria for the revenue excess case, setting the percentage up to 20%. According to paragraph 10, “the MEI must pay the difference, without additions, in a single installment along with the January tax of the subsequent calendar year, as established by an act of the Managing Committee” (BRAZIL, 2024).

Failure to notify will lead to the entrepreneur’s deregistration, and tax collection will be based on the general Simples Nacional rules. Thus, the entrepreneur will continue paying the DASN-SIMEI (Annual Simples Nacional Revenue Declaration) as an MEI until December of that year, and after the DASN, related to January of the following year, the entrepreneur assumes the status of a Microenterprise (BRAZIL, 2024).

Staying up to date with tax obligations is crucial to avoid exclusion from the regime. Between July and October 2023, for example, according to the Federal Revenue (2024), 393,705 Exclusion Terms (TE) were issued to taxpayers opted for Simples Nacional, including Individual Microentrepreneurs (MEI), who had debts with the National Treasury, following the guidelines of art. 17, item V, of Complementary Law 123, of December 14, 2006. Of these 393 thousand, 373,891 were excluded for failure to regularize their pendencies, where 6,607 are from Mato Grosso do Sul/MS. Excluded MEIs represent 94.97% of the issued Exclusion Terms (BRAZIL, 2024).

Taxpayers were excluded effective from 01/01/2024 and can apply again for Simples Nacional and SIMEI in January of that year until the last business day (31), needing to regularize all pendencies indicated in the report after application for approval. Those who fail to apply in January cannot apply later in the year and must wait until the following January, staying outside the regime for the year (FEDERAL REVENUE, 2024).

Therefore, it is important to keep obligations up to date according to the law. Compliance also allows the MEI to enjoy benefits such as hiring one

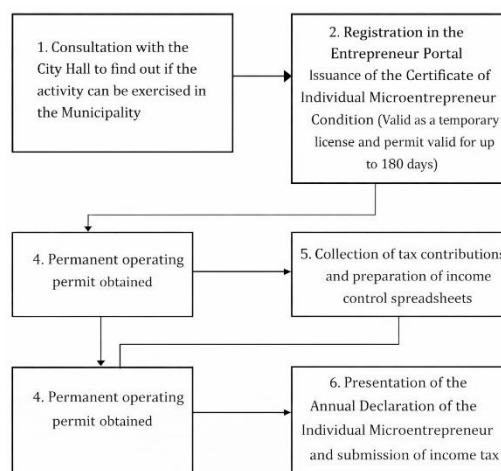


employee (Art. 18-A and Art. 18-C, LC 128/08) and paying a minimum wage or category base salary. It is important to note that with hiring an employee, labor obligations must be fulfilled, such as monthly salary, FGTS (Severance Indemnity Fund), vacation, thirteenth salary (CAMPANHA et al.; 2017; WELLE, 2022).

It is clear that the creation of this legal business category provided benefits to those who qualify and opt for it; however, these workers must meet certain conditions and pay attention to the obligations related to the individual microentrepreneur (OLIVEIRA, 2013; ELY; UHR; UHR 2019).

Simplifying, Campanha et al. (2017, p. 588) mentions that “in procedural terms, MEI formalization can happen in two ways”: the first through a registration on the portal empreendedor, now on the gov.br website, filling in forms; and the second is seeking the assistance of an accounting office that “acts as a passive agent and all operational procedures are formalized by the accountant.”

Although “MEI formalization is free and can be done anytime electronically, including when the entrepreneur...” it is always good to have the support of professionals experienced in this area who can assist throughout the process, especially regarding the obligations to be paid (CAMPANHA et al.; 2017, p. 588). Figure 1 shows the steps to be followed by those seeking formalization.

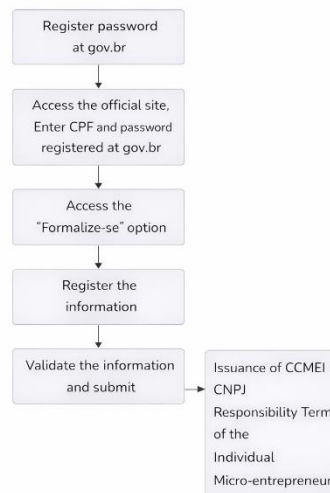


**Figure 1:** MEI formalization process  
**Source:** Campanha et al. (2017, p. 588)



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Given this process, Campanha et al. (2017, p. 589) draw attention to the fact that “a fundamental step in the process of formalization as MEI is the knowledge of the Municipal regulations for the operation of the business to be formalized.” For this purpose, the interested party must seek to know the necessary documents to establish themselves in the desired location and start or even continue their business. Still regarding the formalization process, Figure 2 illustrates this process.



**Figure 2:** MEI formalization process  
Source: Butignon, (2021 p. 13).

In summary, to formalize as an MEI, the entrepreneur must first understand their occupation, which is nothing more than the economic activity carried out by the MEI in practice. Every permitted occupation is associated with a code from the National Classification of Economic Activities - CNAE (EMPRESAS & NEGÓCIOS, 2024).

The term "occupation" is used due to its familiarity, thus facilitating activity identification by the entrepreneur. It is important that the entrepreneur evaluate the description of each occupation and verify if what is described is exactly what they already do or will do. These occupations will define the taxes to be paid and the municipal requirements that must be met (EMPRESAS & NEGÓCIOS, 2024).



If a single occupation does not represent all that is done, it is possible to choose one occupation as the main one and up to fifteen secondary occupations.

Thus, upon registering as MEI, the self-employed person obtains a registration in the National Register of Legal Entities (CNPJ) and according to Julião, Leone, and Veiga Neto (2014) and Ansiliero, Costanzi, and Cifuentes (2024), receives the Company Registration Identification Number (Mire-me), created by the State Commercial Registry; becomes insured under Social Security provided contributions to the General Social Security Regime (RGPS) are made; pays fixed monthly taxes (INSS, ICMS and/or ISS); tends to have easier access to credit in the banking or financial system; can issue invoices, which may favor business expansion; has access to free guidance services and technical support from Sebrae, for example; and the opportunity to form consortia for specific purposes such as purchases and sales.

Among these advantages, Table 2 highlights those related to Social Security benefits, both for the microentrepreneur and their family members.

**Chart 2:** Social security benefits.

Type of Benefit	Estimate Value of Benefit	Required Conditions
Retirement by Age	1 minimum wage monthly after 60 years (women) and after 65 years (men)	To acquire this right, the contribution period must be at least 15 years (180 installments paid on time)
Disability Retirement	1 minimum wage, due to the inability to perform activities before the retirement age	Minimum contribution grace period of 12 installments paid on time before the request
Sickness Benefit	Benefit granted when the MEI cannot perform activities due to illness or accident	Minimum contribution grace period of 12 installments paid on time before the request
Incarceration Aid	Benefit for dependent family members to receive monthly support in case the microentrepreneur is imprisoned in closed or semi-open regime	Minimum contribution grace period of one installment paid on time before the imprisonment
Maternity Pay	Benefit paid to those who have a child, either by birth or adoption	Minimum contribution grace period of 10 installments paid on time before the birth or adoption date
Death Pension	Benefit for dependent family members in case of the MEI's death	Minimum contribution grace period of one installment paid on time before the death

**Source:** Almeida et al. (2023, p. 41).



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Next, more specifically, the obligations related to the Individual Microentrepreneurs – MEI are presented.

## **METHODOLOGY**

In its development, this study initially used an exploratory type of research to seek more information about the topic in order to better inform individual microentrepreneurs (GIL, 2019). Later, descriptive research was used to highlight and describe what these obligations are that must be met by these entrepreneurs. Among the precepts of these researches, this work will be operationalized through bibliographic and documentary research based on theoretical references already published as well as documents that have not yet received any systematic analysis (CERVO and BERVIAN, 1983; SILVA and GRIGOLO, 2002). For its analysis, a qualitative approach was used, seeking to describe and interpret the main findings and understanding of the particularities involving the legal obligations that microentrepreneurs must pay attention to (RICHARDSON, 2017).

## **OBLIGATIONS RELATED TO THE MEI**

Among the obligations that individual microentrepreneurs – MEI must comply with are the Simples Nacional; the issuance of invoices; the annual declaration; and the payment of the monthly DAS (BUTIGNON, 2021; SOUZA et al., 2022).

### *Simples nacional*

Simples Nacional is the abbreviated name of the “Unified Special Regime for Collection of Taxes and Contributions owed by Micro and Small Enterprises.” It is a differentiated, simplified, and favored tax regime provided by Complementary Law No. 123, of 2006. According to Butignon (2021, p. 14), “this



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system is exclusive to Microenterprises (ME) and Small Enterprises (EPP), including companies constituted as MEI, a regime in the most simplified modality within Simples Nacional, called SIMEI.”

The Simples Nacional collection system (SIMEI) consists of requesting entry into the Fixed Monthly Value Collection System of Taxes covered by Simples Nacional. According to Butignon (2021, p. 14), SIMEI has taxation with a fixed tax payment that includes contributions for INSS (for social security coverage), ISS (when the activity is services), and ICMS (when the activity is commerce and industry). According to Butignon (2021), the MEI is exempt from federal taxes: IRPJ (Corporate Income Tax); Cofins (Contribution for Social Security Financing); PIS (Social Integration Program); IPI (Tax on Industrialized Products); and CSLL (Social Contribution on Net Profit).

Simples Nacional obligations are basically divided into two categories: Main obligations – consisting of the payment of taxes, fees, contributions, and eventual fines charged by the tax authorities; Accessory obligations – declarations that prove fulfillment of the main obligations.

On the *Empresas & Negócios* (2024) entrepreneur portal, the obligations of the MEI are listed, each with different deadlines, either monthly or annually. These are: pay a monthly contribution (DAS) by the due date; issue an invoice when conducting business with legal entities; fill out the Monthly Report; keep purchase and sale invoices for 5 years; submit the Annual Revenue Declaration; make obligatory payments if the MEI has an employee; and observe the purchase limit and payment of tax rate differences which must not exceed 80% of the income during the calendar year, excluding the year of activity start.

The Annual Revenue Declaration (DASN-SIMEI) must be submitted by May 31 of the year following the calendar year when the taxable events of the taxes foreseen in SIMEI occurred. If the declaration is submitted late, a minimum fine of R\$ 50.00 applies. The fine payment slip is generated at the time of



declaration submission and can be printed together with the DASN-SIMEI delivery receipt. If payment is made within 30 days, the fine is reduced by 50%. It is also worth remembering that in cases of MEI deregistration, the DASN-SIMEI must also be submitted. The declaration must be sent even if the company had no revenue during the year, showing zero. If the MEI revenue limit is exceeded, it will be necessary to seek support from an accounting professional and proceed with deregistration from the MEI regime, as the company will start paying taxes as Simples Nacional (EMPRESAS & NEGÓCIOS, 2024).

The Executive Secretariat of the Simples Nacional Management Committee, by Decree No. 11,864 of December 27, 2023, updated the DAS-MEI values for 2024, considering the national minimum wage in effect in 2024. Thus, for this period, the DAS to be paid corresponds to: R\$ 70.60 for INSS (5% of the minimum wage of R\$ 1,412.00); R\$ 5.00 for ISS, if the MEI is subject to this tax; and R\$ 1.00 for ICMS, if the MEI is subject to this tax.

For the autonomous cargo transporter MEI, the INSS value will be R\$ 169.44 (12% of the minimum wage of R\$ 1,412.00). Feitosa (2022) mentions that the MEI must monthly pay the Documento de Arrecadação do Simples Nacional (DAS) and at the end of the year submit the annual Simples Nacional declaration (DASN). Chart 3 reveals the monthly amounts MEIs must pay based on the sector of their business.

**Chart 3:** DAS montly value for MEI

<b>COST OF BEING MEI</b>	<b>MONTHLY AMOUNT – DAS</b>
Commerce or Industry	R\$71,60
Provision of Services	R\$75,60
Commerce and Services together	R\$76,60

**Source:** SEBRAE, (2024).

These amounts, as already highlighted, represent the monthly amount the individual microentrepreneur tends to pay to the government based on the activity of their business.



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### *Invoice*

One of the benefits of formalizing as MEI is the ability to issue electronic invoices (NF-e) and access new markets, selling to companies and even public bodies. The types of invoices vary according to the occupation the entrepreneur practices; the NF-e serves to record the sale of products, while the NFS-e serves to record the provision of services (WELLE, 2022).

From September 1, 2023, according to Resolution of the Simples Nacional Management Committee (CGSN) No. 169, of July 27, 2022, all MEI service providers in the country must issue the national standard NFS-e to record their operations. The measure aims to standardize issuances and provide simplification for these service providers (ELETRONIC SERVICE INVOICE PORTAL, 2024).

According to Butignon (2021), the MEI is not obliged to issue invoices, but besides being a benefit, the entrepreneur may be obliged to issue this document in some cases: whenever selling or providing services to other legal entities (companies or government), regardless of their size; when clients (individuals) request it, according to the Consumer Defense Code; and whenever it is necessary to send products to the client, whether a company or an individual, such as sales via internet, phone, or catalog.

It is important to remember that every time a product is purchased for the MEI's activity, it is necessary to request the issuance of an invoice. Every company is required to issue an invoice, even when buying from another MEI, the seller MEI is also required to issue one, meaning the MEI must issue an invoice whenever selling to another CNPJ (EMPRESAS & NEGÓCIOS, 2024).

Regarding this subject, Chart 4 presents the main differences between the electronic invoice and the electronic service invoice.



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**Chart 4:** Differences between the Electronic Invoice and the Service Electronic Invoice

Items to be observed	NF-e	NFS-e
Who can use it	Any company with CNPJ or CPF + State Registration (rural producer) accredited by SEFAZ	Any company with CNPJ that is an ISS taxpayer
Taxable Event	Purchase and sale of products	Provision of services
Issuing Authority	State Department of Finance (Secretaria de Estado da Fazenda)	Municipal Finance Secretariat (Secretaria de Finanças Municipal)
Is digital certificate required?	Yes	Yes

**Sourcee:** Empresas & Negócios, 2024.

The main difference lies in the taxable event of the invoice, which will determine the other items to be checked.

## DIFFICULTIES OF THE MEI AND STRATEGIC ACCOUNTING

One of the difficulties faced by the MEI is financial control, which negatively impacts the sustainability of their businesses. Many individual microentrepreneurs do not separate their personal finances from their business finances, greatly complicating the identification of their performance (SEBRAE, 2004).

In addition to this, Freitas (2024) points out more consequences for those who do not make this distinction, namely:

- Disregard of the legal entity: The Federal Revenue may interpret the mixing of accounts as evidence that the company does not have its own legal personality, disregarding it as such. This can cause several problems, such as: loss of Simples Nacional benefits; joint responsibility where company debts become the personal responsibility of the MEI, including their assets and property; difficulties obtaining credit as the MEI's CPF may be negatively affected, hindering access to loans and financing for both business and personal use;
- Accounting and tax problems: Lack of separation complicates bookkeeping and accurate tax calculation, potentially leading to fines and



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penalties from the Federal Revenue, difficulties in tax negotiations, and increased risk of audits;

- Difficulty in financial management: Mixing personal and business revenues and expenses compromises a clear view of the business's financial health, making cash flow control and strategic decisions harder.

Moreover, the difficulty in managing finances, according to SEBRAE/MS (2024), also contributes to disorganized pricing and uncontrolled expenses. Felix Júnior, Santos, and Santos (2019, p. 31) report that this often occurs because “small business owners are still adapting to available means to develop themselves as entrepreneurs outside informality.”

To prevent this, Freitas (2024) mentions that the microentrepreneur should: open a bank account in the company's name; use company credit and debit cards; keep precise records (document all business financial transactions, including invoices, payment receipts, and bank statements); and seek professional guidance.

In this context, it is suggested that the individual microentrepreneur – MEI – have the support of an accounting professional to assist mainly with financial, tax, and fiscal organization and economic control. Although there is no legal requirement for the MEI to hire an accountant or accounting firm services, Chupel et al. (2014), Simões and Monteiro (2015), and Butignon (2021) mention that such professional help is very welcome and essential for the business's survival.

For Chupel et al. (2014), Morais and Feitosa Filho (2019), and Felix Júnior, Santos, and Santos (2019), hiring an accounting professional is important to be responsible for tax, social security, and other business obligations. Felix Júnior, Santos, and Santos (2019, p. 31) mention that “a common moment when the MEI seeks accounting office support is when issuing ICMS tax charges, given the complexity of this operation.”



Souza et al. (2022, p. 13) comment that “for labor purposes, accountant consultancy is necessary; payroll administration following CLT rules strictly is complicated and full of particularities.” These authors (2022) also call attention to the extensive tax and labor legislation with many details unknown to most entrepreneurs. In this sense, the accounting professional can assist by adopting controls over incoming and outgoing invoices, sales projections, better investments, and tax attention.

Considering these factors, these professionals can assist MEIs in managing their business and applying accounting resources, facilitating business management and leveraging strategic accounting.

## **FINAL CONSIDERATIONS**

This work verified that being an Individual Microentrepreneur (MEI) has advantages and benefits both for the entrepreneur and society. Being an MEI allows informal entrepreneurs to formalize, which brings many advantages such as access to credit, participation in tenders, invoice issuance, and social security rights. The MEI has a simplified tax regime, paying only a fixed monthly amount that includes the taxes due, which facilitates financial management and reduces bureaucracy in their business activities.

Being an MEI can be a first step for business growth. Once established, the entrepreneur may opt to migrate to other more suitable tax regimes as the business grows. MEI encourages entrepreneurship by offering a simple and accessible way to start a business, allowing more people to fulfill their dreams and contribute to economic development.

However, there are still many delinquencies, entrepreneurs who do not seek to understand their business and obligations, and end up being excluded from the regime. Therefore, it is important to seek an accounting professional or



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an institution that offers services to microentrepreneurs, such as SEBRAE, for example.

It is also noted that accounting, through its tools, plays a fundamental role in the success and sustainability of an Individual Microentrepreneur's business, assisting in financial control; decision making; compliance with tax obligations; risk reduction; access to credit; tax planning; business professionalism; and various other strategies that enable the entrepreneur to manage their activities.

Therefore, accounting plays a fundamental role in effective management and sustainable growth of the individual microentrepreneur's business, ensuring legal compliance, financial transparency, and informed decision-making.

Being an Individual Microentrepreneur is important not only for the entrepreneur but also for society, contributing to formalization, business growth and development, as well as to the country's wealth generation.

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